

**Changes to the Specification**

Please replace paragraph [0015] with the following amended paragraph:

[0015] The thickness of the photoresist layer should be determined by considering the thickness to be etched together during subsequent etching process of the nitride layer 13 and the thickness to be etched together during a following ~~[[a]]~~ process of etching the silicon substrate 11. The thickness of the photoresist that remains after etching the nitride layer 13 should be between roughly 1000Å-3000Å.

Please replace paragraph [0019] with the following amended paragraph:

[0019] The etch rate T1 of the silicon substrate 11 is relatively larger than that T2, which is the etch rate of the photoresist pattern 14 during the same time interval when the silicon substrate 11 is etched. Regarding the difference of etch rates, the photoresist pattern is not removed but remains when the nitride layer 13 is etched. For example, when the depth of the trench T formed in the silicon substrate 11 is between about 4000Å-6000Å and etching time is between about 60-120 seconds, the ~~thickness~~ etch rate of the photoresist pattern to be etched during the time of etching silicon substrate 11 is about 1000Å/min-3000Å/min.